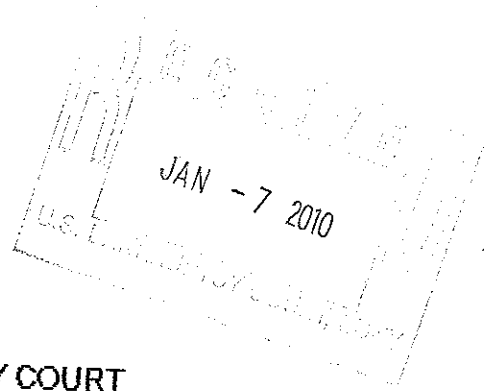


January 05, 2010.



Dear Sirs.
CLERK OF THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK.

Ref : Bankruptcy Case No 08-1789 (BRL)

Dear Sirs.

The 4th January 2010 I received the " Notice of Trustee's Determination of Claim" in which they denied my claim. With respect of this resolution, I do not agree with this conclusion and that is why I would like my case to be reconsidered. As the following papers show, my investment was totally invested in the business of BERNARD L. MADOFF INVESTMENT SECURITIES LLC ("BLMIS") through Fairfield Sentry Limited which has the following account numbers:

1- FN012-3-0
1-FN045-3-0
1-FN-069-4-0
1-FN-070-4-0

To provide evidence of my position, I attach copy the following :

- Copy of my statement account 11/28/08 to 30/01/09 from BNP Paribas
- Letter from BNP Paribas (February 20, 2009) which shows that I am a shareholder through "Fairfield Sentry Limited".
- Letter from Conyers Dill & Pearman - Barristers & Attorneys of Fairfield Sentry Limited which indicates that as an indirect investor I must send a claim to SIPC.

With this evidence I would like my case to be approved.

Best regards.

Mario Valenzuela Vizcarra
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